

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,

Plaintiff,

v.

BARRIE M. HOYTT, et al.,

Defendants.

No. 3:12-cv-00244-TAV-HBG

**CONSENT JUDGMENT AGAINST BARRIE HOYTT**

The United States and Defendant Barrie M. Hoytt agree to the following:

1. Defendant Barrie M. Hoytt consents to a judgment in favor of the United States on Count One of the United States' complaint in the amount of \$391,468.55 as of June 1, 2012, plus interest after that date at the interest rate provided for in 26 U.S.C. § 6621.

2. Defendant Barrie M. Hoytt consents to a judgment in favor of the United States on Count Two of the United States complaint and acknowledges that the United States has a valid and subsisting federal tax lien on all of his property and rights to property including a valid lien on his interest in the real properties described below:

**PROPERTY #1**

SITUATE, LYING AND BEING in the Second (2nd) Civil District, Jefferson County, Tennessee, and containing 3.01 acres more or less and being all that certain lot known and designated as Lot 2 of the resubdivision of Lot No. 11, LAZY M RANCH SUBDIVISION as shown on map of record in Map Book 8, Page 173, in the Register's Office for Jefferson County, Tennessee, to which map specific reference is hereby made for a more particular description.

BEING the same property conveyed to Clyde F. Mashburn and wife, Mary C. Mashburn, by deed of Dick P. McNabb and wife, Georgia M. McNabb, dated July 27, 1976, of record in the aforesaid Register's Office in

Warranty Deed Book 212, page 351. The aforesaid Mary C. Mashburn is deceased, leaving Clyde F. Mashburn as surviving tenant by the entireties. Beverly M. Mashburn is the wife of the aforesaid Clyde F. Mashburn.

This conveyance is made subject to the following restrictions:

1. No mobile homes and/or house trailers, modular homes or old buildings shall be moved upon or placed on said lot.
2. No noxious or offensive trade or activity shall be carried on upon said lot nor shall any activity be conducted thereon which may be or may become an annoyance or nuisance to property owners in said subdivision including, but not limited to, the depositing of trash, rubbish, junk, automobile bodies and any other unsightly objects on said lot.

SUBJECT also to a 5 foot utility and drainage easement along lot lines, 20 foot easement reserved along outside lines as shown on aforementioned map of record in Map Book 8, page 173, in said Register's Office.

#### PROPERTY #2

SITUATE, LYING AND BEING in the Second (2nd) Civil District of Jefferson County, Tennessee, and containing 2.65 acres, more or less, and being all that certain lot known and designated as Lot 1 of the resubdivision of Lot No. 11, LAZY M RANCH SUBDIVISION, as shown on map of record in Map Book 8, Page 173, in the Register's Office for Jefferson County, Tennessee, to which map specific reference is hereby made for a more particular description; and

BEING the same property conveyed to Dennis J. Grafe and wife, Elizabeth A. Grafe, by deed of Dick P. McNabb et ux, of record in Warranty Deed Book 213, Page 107, in said Register's Office.

BUT THIS CONVEYANCE is made subject to restrictive covenants of record in Warranty Deed Book 195, Page 23, in said Register's Office.

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SEEN AND AGREED

For the United States:

WILLIAM KILLIAN  
United States Attorney

DAVE HUBBERT  
Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s/ Stephen A. Josey  
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For the Defendant Barrie M. Hoytt:

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Accordingly, it is now ORDERED that the above is approved by the Court; and

IT IS ORDERED that the Clerk shall enter judgment against Barrie M. Hoytt with respect to Count One of the United States' complaint in the amount of \$391,468.55, with statutory interest accruing to 28 U.S.C. § 1961(c), from June 1, 2012, until the Judgment is paid in full. IT IS FURTHER ORDERED that the Clerk shall enter judgment against Barrie M. Hoytt with respect to Count Two of the United States' complaint. The United States has a valid lien on all of Barrie M. Hoytt's property and rights to property.

Dated at Knoxville, Tennessee this 17th day of April, 2015.

Thomas A. Varlan  
CHIEF UNITED STATES DISTRICT JUDGE

ENTERED AS A JUDGMENT  
s/ Debra C. Poplin  
CLERK OF COURT